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**Section I. (Amendments to the Claims and Listing of Claims)**

Please amend claims 1 and 32 and add new claims 40, 41 and 42 as set out below:

1. (Currently amended) A dermatological composition comprising a humectant including at least one of urea, ammonium lactate, and glycerin, and at least one emollient selected from the group consisting of Butyrospermum Parkii (Shea butter) fruit, glycine soja (soybean) sterol and Helianthus Annuus (hybrid sunflower) oil, and wherein said dermatological composition is free of parabens.
2. (Original) A dermatological composition according to claim 1, comprising one of said emollients.
3. (Original) A dermatological composition according to claim 1, comprising two of said emollients.
4. (Original) A dermatological composition according to claim 1, comprising all three of said emollients.
5. (Original) A dermatological composition according to claim 1, wherein said humectant comprises urea.
6. (Original) A dermatological composition according to claim 1, wherein said humectant comprises ammonium lactate.
7. (Original) A dermatological composition according to claim 1, wherein said humectant comprises glycerin.
8. (Original) A dermatological composition according to claim 1, further comprising water.

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9. (Original) A dermatological composition according to claim 1, in a form selected from the group consisting of lotions, creams, ointments, emulsions, suspensions, ointments and gels.

10. (Original) A dermatological composition according to claim 1, further comprising at least one additive selected from the group consisting of antioxidants, chelants, emulsifiers, thickeners, and pH adjustment agents.

11. (Original) A dermatological composition according to claim 1, having a pH in a range of from about 4 to about 10.

12. (Original) A dermatological composition according to claim 1, having a pH in a range of from about 7 to about 10.

13. (Original) A dermatological composition according to claim 1, having a pH in a range of from about 7.5 to about 9.

14. (Original) A dermatological composition according to claim 1, comprising the following components in the following respective concentration ranges:

Component	Concentration Range, Weight %
Urea	1% - 50%
Butylated Hydroxytoluene	0.05% - 0.5%
Butyrospermum Parkii (Shea Butter) Fruit	0.5% - 10%
Disodium EDTA	0.05% - 0.3%
Glyceryl Stearate	2.0% - 10.0%
Glycine Soja (Soybean) Sterol	1.0% - 4.0%
Helianthus Annuus (Hybrid Sunflower) Oil	2.0% - 15%
Sodium Polyacrylate	0.1% - 1.5%

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wherein weight % is based on the total weight of the composition.

15. (Original) A dermatological composition according to claim 14, wherein the concentration of urea is in a range of from about 5 to about 40 weight %.

16. (Original) A dermatological composition according to claim 14, wherein the concentration of urea is in a range of from about 21 to about 40 weight %.

17. (Original) A dermatological composition according to claim 1, comprising the following components in the following respective concentration ranges:

Component	Concentration Range, Weight %
Ammonium lactate/lactic acid	1% - 15%
Butylated Hydroxytoluene	0.05% - 0.5%
Butyrospermum Parkii (Shea Butter) Fruit	0.5% - 10%
Disodium EDTA	0.05% - 0.3%
Glyceryl Stearate	2.0% - 10.0%
Glycine Soja (Soybean) Sterol	1.0% - 4.0%
Helianthus Annuus (Hybrid Sunflower) Oil	2.0% - 15%
Sodium Polyacrylate	0.1% - 1.5%
Stearic Acid	3.0% - 8.0%
Triethanolamine	0.25% - 2.5%

wherein weight % is based on the total weight of the composition.

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18. (Original) A dermatological composition according to claim 1, comprising the following components in the following respective concentrations:

Component	Weight %
Urea	40
Water	39.10
Disodium EDTA	0.10
Sodium polyacrylate	0.60
Stearic Acid	4.0
Glyceryl stearate	3.0
Soy Sterol	2.0
Sunflower oil	8.0
Shea Butter	2.0
Triethanolamine	1.0
BHT	0.2

wherein weight % is based on the total weight of the composition.

19. (Original) A dermatological composition according to claim 1, comprising the following components in the following respective concentrations:

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Component	Weight %
Urea	40
Water	36.7
Disodium EDTA	0.10
Sodium polyacrylate	1.0
Stearic Acid	4.0
Glyceryl stearate	3.0
Soy Sterol	2.0
Sunflower oil	10.0
Shea Butter	2.0
Triethanolamine	1.0
BHT	0.2

wherein weight % is based on the total weight of the composition.

20. (Original) A dermatological composition according to claim 1, comprising from about 5 to about 40 percent by weight urea, from about 2 to about 10 percent by weight Shea butter, from about 1 to about 4 percent by weight glycine soja (soybean sterol), from about 2 to about 15 percent by weight Helianthus Annuus (hybrid sunflower) oil, and the balance being dermatologically acceptable excipients, wherein percent by weight is based on the total weight of the composition.

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21. (Original) The composition of claim 20, further comprising between about 2 to about 10 percent by weight of an emulsifier, based on the total weight of the composition.
22. (Original) The composition of claim 20, wherein the emulsifier includes glyceryl stearate or a dermatologically acceptable stearate derivative.
23. (Original) The composition of claim 20, wherein the emulsifier includes stearic acid or a dermatologically acceptable salt thereof.
24. (Original) The composition of claim 20, further comprising from about 0.1 to about 1.5 percent by weight of a thickener, based on the total weight of the composition.
25. (Original) The composition of claim 24, wherein the thickener includes sodium polyacrylate.
26. (Original) The composition of claim 20, further comprising a pH adjusting agent.
27. (Original) The composition of claim 20, in the form of a lotion.
28. (Original) The composition of claim 20, in the form of a cream.
29. (Original) The composition of claim 20, further comprising at least one additive selected from the group consisting of enzymes, anti-inflammatory agents, and antimicrobial agents.
30. (Original) A dermatological composition according to claim 1, comprising:
- (a) from about 1 to about 50 percent by weight urca;
  - (b) from about 2 to about 10 percent by weight Shea butter;
  - (c) from about 1 to about 4 percent by weight glycine soja (soybean) sterol;
  - (d) from about 2 to about 15 percent by weight of Helinthus annuus (hybrid sunflower) oil;
  - (e) from about 2 to about 10 percent by weight of an emulsifier;
  - (f) from about 0.1 to about 1.5 percent by weight of a thickener; and

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- (g) optionally, a pH adjusting agent, a chelating agent, an antioxidant, a preservative, water or a combination of water and a water-miscible solvent, or other dermatologically acceptable components, and/or mixtures thereof;

with the percentages by weight of all ingredients totaling to 100 weight percent.

**31. (Original) A dermatological composition according to claim 1, comprising:**

- (a) from about 2 to about 15 percent ammonium lactate;
- (b) from about 2 and 10 percent by weight Shea butter;
- (c) from about 1 and 4 percent by weight glycine soja (soybean) sterol;
- (d) from about 2 to about 15 percent by weight of Helinthus annuus (hybrid sunflower) oil;
- (e) from about 2 to about 10 percent by weight of an emulsifier;
- (f) from about 0.1 to about 1.5 percent by weight of a thickener; and
- (g) optionally, a pH adjusting agent, a chelating agent, a preservative, an antioxidant, a preservative, water or a combination of water and a water-miscible solvent, or other dermatologically acceptable components, and/or mixtures thereof;

with the percentages by weight of all ingredients totaling to 100 weight percent.

**32. (Currently amended) A dermatological composition comprising a humectant including at least one of urea, ammonium lactate and glycerin, and an emollient including at least one of: (i) Shea butter, cocoa butter, or vegetable oil butter; (ii) plant-derived steroid alcohol and/or lecithin; and (iii) oxidation-stable natural oil, and wherein said dermatological composition is free of parabens.**

**33. (Original) A dermatological composition according to claim 32, comprising urea, and at least one of (i) Shea or cocoa butter, (ii) glycine soja (soybean) sterol and (iii) Helianthus Annuus (hybrid sunflower) oil.**

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34. (Original) A dermatological composition according to claim 32, comprising ammonium lactate, and at least one of (i) Shea or cocoa butter, (ii) glycine soja (soybean) sterol and (iii) Helianthus Annuus (hybrid sunflower) oil.
35. (Original) A method of treating skin, tissue or nails, comprising application thereto of a composition as claimed in claim 1.
36. (Original) The method of claim 35, comprising cosmetic treatment.
37. (Original) The method of claim 35, comprising debriding skin, softening tissue, or softening nails.
38. (Original) The method of claim 35, comprising therapeutic treatment.
39. (Original) The method of claim 35, comprising treating skin for a condition selected from the group consisting of psoriasis, xerosis, ichthyosis, keratosis, keratoderma, dermatitis, pruritis, eczema, and calluses.
40. (New) A dermatological composition comprising a humectant including at least one of urea and ammonium lactate and at least one emollient selected from the group consisting of Butyrospermum Parkii (Shea butter) fruit, glycine soja (soybean) sterol and Helianthus Annuus (hybrid sunflower) oil, and wherein said dermatological composition is free of parabens.
41. (New) A dermatological composition consisting essentially of a humectant including at least one of urea, ammonium lactate, and glycerin, and at least one emollient selected from the group consisting of Butyrospermum Parkii (Shea butter) fruit, glycine soja (soybean) sterol and Helianthus Annuus (hybrid sunflower) oil, and wherein said dermatological composition is free of parabens.
42. (New) A dermatological composition consisting of a humectant including at least one of urea, ammonium lactate, and glycerin, and at least one emollient selected from the group consisting of Butyrospermum Parkii (Shea butter) fruit, glycine soja (soybean) sterol and Helianthus Annuus (hybrid sunflower) oil.